



**REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS  
AUDIT EXAMINATION OF THE  
MASON COUNTY FISCAL COURT**

**Fiscal Year Ended June 30, 1998**

**EDWARD B. HATCHETT, JR.  
AUDITOR OF PUBLIC ACCOUNTS  
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Edward B. Hatchett, Jr.  
Auditor of Public Accounts

To the People of Kentucky  
Honorable Paul E. Patton, Governor  
John P. McCarty, Secretary  
Finance and Administration Cabinet  
Sarah Jane Schaaf, Secretary, Revenue Cabinet  
Honorable James L. Gallenstein, County Judge/Executive  
Members of the Mason County Fiscal Court

Independent Auditor's Report

We have audited the accompanying statement of assets, liabilities, and fund balances arising from cash transactions of Mason County, Kentucky, as of June 30, 1998, and the related statement of cash receipts, cash disbursements, and changes in cash balances for the year then ended. These financial statements are the responsibility of the Mason County Fiscal Court. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, and the Audit Guide for Fiscal Court Audits issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Mason County, Kentucky, prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and laws of Kentucky. Consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when a liability is incurred. The cash basis accounting system does not require an entity to maintain a general fixed asset group or a general long-term debt group of accounts. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and fund balances arising from cash transactions of Mason County, Kentucky, and the related statement of cash receipts, cash disbursements, and changes in cash balances as of and for the year ended June 30, 1998, in conformity with the cash basis of accounting described above.

To the People of Kentucky  
Honorable Paul E. Patton, Governor  
John P. McCarty, Secretary  
Finance and Administration Cabinet  
Sarah Jane Schaaf, Secretary, Revenue Cabinet  
Honorable James L. Gallenstein, County Judge/Executive  
Members of the Mason County Fiscal Court

Our audit was performed for the purpose of forming an opinion on the financial statements of Mason County, Kentucky, taken as a whole. The information provided on the accompanying schedules is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued our report dated April 19, 1999, on our consideration of Mason County, Kentucky's compliance with certain provisions of laws, regulations, contracts, and grants, and internal control over financial reporting.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Hatchett", with a stylized flourish at the end.

Edward B. Hatchett, Jr.  
Auditor of Public Accounts

Audit fieldwork completed -  
April 19, 1999

MASON COUNTY OFFICIALS

Fiscal Year Ended June 30, 1998

James L. Gallenstein	County Judge/Executive
John F. Estill	County Attorney
Frances Cotterill	County Clerk
Edward Tolle	Circuit Court Clerk
Tony Wenz	Sheriff
Roger W. Case	Jailer
Charles Jackson, Jr.	Property Valuation Administrator
Peggy Heflin	County Treasurer
James Brell	Coroner
F. J. Finn	Commissioner
Pat McKay IV	Commissioner
Marty Wallingford	Commissioner





STATEMENT OF ASSETS, LIABILITIES,  
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS



MASON COUNTY  
STATEMENT OF ASSETS, LIABILITIES,  
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS

June 30, 1998

Assets and Other Resources

Assets

General Fund:	
Cash	\$ 1,236,408
Road and Bridge Fund:	
Cash	319,535
Jail Fund:	
Cash	443,699
Jail Commissary Fund:	
Cash	22,207
Local Government Economic Assistance Fund:	
Cash	459,603
Solid Waste Fund:	
Cash	13,482
Landfill Fund:	
Cash	1,011,759
Investments	500,000
Public Properties Corporation Fund:	
Cash	573,821
Investments	5,103,709
Christmas Withholding Account - Cash	13,775
Payroll Account - Cash	14,593

Other Resources

Landfill Fund:	
Amounts to be Provided in Future Years for Capital Lease	
Payments	1,365,293
Public Properties Corporation Fund:	
Amounts to be Provided in Future Years for Bond Payments	<u>2,077,470</u>
Total Assets and Other Resources	<u><u>\$ 13,155,354</u></u>

The accompanying notes are an integral part of the financial statements.

MASON COUNTY  
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES  
 ARISING FROM CASH TRANSACTIONS  
 June 30, 1998  
 (Continued)

Liabilities and Fund Balances

Liabilities

Landfill Fund:

Capital Lease Payable (Note 4)	\$ 1,365,293
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Public Properties Corporation Fund:

Bonds Not Matured (Note 6)	7,755,000
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Christmas Withholding Account	13,775
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Payroll Account	14,593
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Fund Balances

Reserved:

Jail Commissary Fund	22,207
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Landfill Fund - Closure (Note 7)	1,115,546
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Unreserved:

General Fund	1,236,408
--------------	-----------

Road and Bridge Fund	319,535
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Jail Fund	443,699
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Local Government Economic Assistance Fund	459,603
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Solid Waste Fund	13,482
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Landfill Fund	396,213
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Total Liabilities and Fund Balances	<u>\$ 13,155,354</u>
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The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH RECEIPTS,  
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

MASON COUNTY  
STATEMENT OF CASH RECEIPTS,  
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

Fiscal Year Ended June 30, 1998

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Cash Receipts</u>				
Operating Revenue - Schedule B	\$ 6,246,539	\$ 1,573,329	\$ 780,648	\$ 1,763,133
Transfers In	225,599			
Lease Proceeds	100,000			
Bond Proceeds	7,711,180			
Jail Commissary Fund Receipts	127,346			
Total Cash Receipts	<u>\$ 14,410,664</u>	<u>\$ 1,573,329</u>	<u>\$ 780,648</u>	<u>\$ 1,763,133</u>
<u>Cash Disbursements</u>				
Budgeted Operating Expenditures - Schedule C	\$ 4,795,413	\$ 986,754	\$ 785,167	\$ 1,287,064
Public Properties Corporation Fund Expenditures	407,174			
Transfers Out	225,599	60,000		165,599
Bonds:				
Principal Paid	1,775,000			
Interest Paid	255,078			
Lease Principal	481,116	400,000		
Jail Commissary Fund Expenditures	127,665			
Total Cash Disbursements	<u>\$ 8,067,045</u>	<u>\$ 1,446,754</u>	<u>\$ 785,167</u>	<u>\$ 1,452,663</u>
Excess (Deficiency) of Cash Receipts Over (Under) Cash Disbursements	\$ 6,343,619	\$ 126,575	\$ (4,519)	\$ 310,470
Cash Balance - July 1, 1997*	<u>3,340,604</u>	<u>1,109,833</u>	<u>324,054</u>	<u>133,229</u>
Cash Balance - June 30, 1998*	<u>\$ 9,684,223</u>	<u>\$ 1,236,408</u>	<u>\$ 319,535</u>	<u>\$ 443,699</u>

\* Cash Balance Includes Investments

The accompanying notes are an integral part of the financial statements.

MASON COUNTY  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN CASH BALANCES  
Fiscal Year Ended June 30, 1998  
(Continued)

Jail Commissary Fund	Local Government Economic Assistance Fund	Solid Waste Fund	Landfill Fund	Public Properties Corporation Fund
\$	\$ 512,729	\$ 179,126 60,000	\$ 1,408,088 100,000	\$ 29,486 165,599 7,711,180
127,346				
\$ 127,346	\$ 512,729	\$ 239,126	\$ 1,508,088	\$ 7,906,265
\$	\$ 487,622	\$ 240,060	\$ 1,008,746	\$
				407,174
				1,775,000 255,078
127,665			81,116	
\$ 127,665	\$ 487,622	\$ 240,060	\$ 1,089,862	\$ 2,437,252
\$ (319) 22,526	\$ 25,107 434,496	\$ (934) 14,416	\$ 418,226 1,093,533	\$ 5,469,013 208,517
\$ 22,207	\$ 459,603	\$ 13,482	\$ 1,511,759	\$ 5,677,530

The accompanying notes are an integral part of the financial statements.

MASON COUNTY  
NOTES TO FINANCIAL STATEMENTS

June 30, 1998

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The financial statements of Mason County include the funds, agencies, boards, and entities for which the fiscal court is financially accountable. Financial accountability, as defined by Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards, as amended by GASB 14, was determined on the basis of the government's ability to significantly influence operations, select the governing authority, participate in fiscal management and the scope of public service. Based upon the criteria stated in GASB 14, management has included the Jail Commissary Fund and the Mason County Public Properties Corporation as part of the reporting entity.

B. Fund Accounting

Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. The government uses funds to report on its financial position and the results of its operations. A fund is a separate accounting entity with a self-balancing set of accounts.

C. Basis of Accounting

The financial statements were prepared on a cash basis of accounting pursuant to Kentucky Revised Statute (KRS) 68.210 as recommended by the State Local Finance Officer. Consequently, certain revenues and related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when a liability is incurred. The cash basis accounting system does not require an entity to maintain a general fixed asset group or a general long-term debt group of accounts.

D. Legal Compliance - Budget

The Mason County budget is adopted on a cash basis of accounting and laws of Kentucky as required by the State Local Finance Officer. The County Judge/Executive is required to submit estimated receipts and proposed expenditures to the fiscal court by May 1 of each year. The budget is prepared by fund, function, and activity and is required to be adopted by the fiscal court by July 1.

The fiscal court may change the original budget by transferring appropriations at the activity level; however, the fiscal court may not increase the total budget without approval by the State Local Finance Officer. Expenditures may not exceed budgeted appropriations at the activity level.

E. Cash and Investments

Cash includes amounts in bank accounts, and investments are stated at cost. Investments may include certificates of deposit on the financial statements; however, for the purpose of disclosing credit risk (Note 3), investments exclude certificates of deposit.



MASON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 1998  
(Continued)

Note 1. (Continued)

E. Cash and Investments (Continued)

KRS 66.480 authorizes the county to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

Note 2. Employee Retirement System

The county has elected to participate in the County Employees Retirement System (CERS), pursuant to KRS 78.530 administered by the Board of Trustees of the Kentucky Retirement Systems. This is a multiple-employer public retirement system, which covers all eligible full-time employees. Benefit contributions and provisions are established by statute. Nonhazardous covered employees are required to contribute 5 percent of their salary to the plan. The county's contribution rate for nonhazardous employees was 8.65 percent. Hazardous covered employees are required to contribute 7 percent of their salary to the plan. The county's contribution rate for hazardous employees was 18.21 percent.

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65. Aspects of benefits for hazardous employees include retirement after 20 years of service or age 55.

Historical trend information showing the CERS' progress in accumulating sufficient assets to pay benefits when due is present in the Kentucky Retirement Systems' annual financial report.

Note 3. Deposits

The county maintains deposits with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC). According to law, the depository institution should pledge sufficient securities as collateral which, together with FDIC insurance, equals or exceeds the amount on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge of securities should be evidenced by an agreement that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution. This agreement, signed by both parties, must be sufficient to create an enforceable and perfected security interest in the collateral under Kentucky law. The county met the requirements stated above, and as of June 30, 1998, deposits were fully insured or collateralized at a 100% level with securities held by the county's agent in the county's name.

MASON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 1998  
(Continued)

Note 4. Capital Lease Agreements

Mason County entered into a lease agreement with Fifth Third Bank of Central Kentucky for landfill construction. The agreement requires a semi-annual payment of \$74,906, which includes 6.67 interest for five years. Thereafter, for each of the two succeeding five year periods (June 1, 2001, through June 1, 2006) interest shall be calculated at a rate equal to the five-year interest rate for U.S. Treasury Obligations, as published by the lessor's treasury department, plus 227 basis points multiplied by .65. It is to be paid in full, June 1, 2011. The total principal balance of the agreement is \$1,365,293 as of June 30, 1998.

Note 5. Lease Agreements

- a) Mason County entered into a lease agreement with Kentucky Association of Counties Leasing Trust (KACo), for waterlines, for Buffalo Trail Association. Mason County became the lessor and Buffalo Trail Water Association the lessee, Mason County being the pass-through for the lease agreement, payments being made by Buffalo Trail Water Association to Mason County, who forwards them on to Bank One. Original lease was \$85,000, with monthly interest payments due at 5.624 percent, and yearly principal payment of \$4,000 due January 22 for fifteen (15) years, to be paid in full February 1, 2010. The total principal balance of the agreement is \$ 73,000 as of June 30, 1998.
- b) Mason County entered into a lease agreement with the Kentucky Area Development Districts Financing Trust, in December 1997, for improvements at the Mason County landfill. The original lease was \$100,000 with semi-annual payments due May 20 and November 20 at 5.410 percent interest, to be paid in full May 20, 2001. The total principal balance of the agreement is \$87,400 as of June 30, 1998.

Note 6. Long-Term Debt

Bonds outstanding of the Mason County Public Properties Corporation are:

- a) In February 1998, the Mason County Public Properties Corporation issued \$1,880,000 first mortgage refunding revenue bonds for the purpose of paying the outstanding principal and interest of the Mason County, Kentucky Public Properties Corporation first mortgage revenue bonds, Series 1991 (the "prior bonds") through and including June 1, 2001 and redeeming the prior bonds on June 1, 2001. Principal payments are due each year on June 1, in the amounts indicated below. Interest on the bonds is payable each June 1, and December 1, beginning June 1, 1998. The total principal balance is \$1,785,000 as of June 30, 1998.

<u>Due Date</u>	<u>Scheduled Interest</u>	<u>Scheduled Principal</u>
1998-99	\$ 81,225	\$ 95,000
1999-00	76,950	95,000
2000-01	72,675	100,000
2001-02	68,175	105,000

MASON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 1998  
(Continued)

Note 6. Long-Term Debt (Continued)

a) (Continued)

<u>Due Date</u>	<u>Scheduled Interest</u>	<u>Scheduled Principal</u>
2002-03	\$ 63,450	\$ 115,000
2003-04	58,275	120,000
2004-05	52,875	125,000
2005-06	47,250	130,000
2006-07	41,400	130,000
2007-08	35,420	140,000
2008-09	28,980	145,000
2009-10	22,310	155,000
2010-11	15,180	160,000
2011-12	7,820	170,000
Totals	<u>\$ 671,985</u>	<u>\$ 1,785,000</u>

- b) In May 1998 the Mason County Public Properties Corporation issued \$5,970,000 first mortgage revenue bonds in order to construct a new court facility. The first principal payment is due March 1, 2000, and the remaining principal payments are due each year, on March 1, in the amounts indicated below. Interest on the bonds is payable each September 1, and March 1, beginning September 1, 1998. The total principal balance is \$5,970,000 as of June 30, 1998.

<u>Due Date</u>	<u>Scheduled Interest</u>	<u>Scheduled Principal</u>
1998-99	\$ 222,133	\$ 0
1999-00	296,178	105,000
2000-01	291,058	110,000
2001-02	285,696	115,000
2002-03	280,090	120,000
2003-04	274,240	125,000
2004-05	268,116	130,000
2005-06	261,746	140,000
2006-07	254,886	145,000
2007-08	247,780	150,000
2008-09	240,430	160,000
2009-10	232,590	165,000
2010-11	224,506	175,000
2011-12	215,930	180,000
2012-13	207,110	190,000

MASON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 1998  
(Continued)

Note 6. Long-Term Debt (Continued)

b) (Continued)

<u>Due Date</u>	<u>Scheduled Interest</u>	<u>Scheduled Principal</u>
2013-14	\$ 197,800	\$ 200,000
2014-15	188,000	210,000
2015-16	177,500	220,000
2016-17	166,500	230,000
2017-18	155,000	245,000
2018-19	142,750	255,000
2019-20	130,000	270,000
2020-21	116,500	285,000
2021-22	102,250	300,000
2022-23	87,250	315,000
2023-24	71,500	330,000
2024-25	55,000	350,000
2025-26	37,500	365,000
2026-27	19,250	385,000
Totals	<u>\$ 5,449,289</u>	<u>\$ 5,970,000</u>

Long-Term debt service requirements for fiscal year ending June 30, 1999, are:

Principal	\$ 95,000
Interest	<u>303,358</u>
Total	<u>\$ 398,358</u>

Total Mason County Public Properties Corporation bonds outstanding are \$7,755,000.

Note 7. Landfill Closure and Post-closure Costs

The Maysville-Mason County landfill stopped receiving household garbage on June 30, 1995, but will continue to operate until the remaining capacity is used. The county has constructed a new forty-six acre landfill cell, and it has been operational since January 30, 1997.

Mason County has established a Closure Fund for the old cell that has a current balance of \$1,511,759. It is estimated that the current site closure will cost between \$825,000 to \$1.1 million and post-closure will cost 415,000 a year for a period of thirty years. Post-closure will be jointly funded by the city of Maysville and the Mason County Fiscal Court.

COMPARATIVE SCHEDULE OF  
BUDGETED TO ACTUAL OPERATING REVENUE



MASON COUNTY  
COMPARATIVE SCHEDULE OF  
BUDGETED TO ACTUAL OPERATING REVENUE

Fiscal Year Ended June 30, 1998

<u>Budgeted Funds</u>	<u>Budgeted Operating Revenue</u>	<u>Actual Operating Revenue</u>	<u>Over (Under) Budget</u>
General Fund	\$ 856,774	\$ 1,573,329	\$ 716,555
Road and Bridge Fund	901,227	780,648	(120,579)
Jail Fund	1,417,668	1,763,133	345,465
Local Government Economic Assistance Fund	581,764	512,729	(69,035)
Solid Waste Fund	302,000	179,126	(122,874)
Landfill Fund	1,183,500	1,408,088	224,588
Federal Grants Fund	10,000		(10,000)
Total	<u>\$ 5,252,933</u>	<u>\$ 6,217,053</u>	<u>\$ 964,120</u>

Reconciliation

Total Budgeted Operating Revenue Above	\$ 5,252,933
Add: Prior Year Surplus Budgeted	3,109,563
Less: Other Financing Uses	<u>(646,715)</u>
Total Operating Budget All Funds Schedule C	<u>\$ 7,715,781</u>

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SCHEDULE OF OPERATING REVENUE

MASON COUNTY  
SCHEDULE OF OPERATING REVENUE

Fiscal Year Ended June 30, 1998

	Totals Memorandum Only	General Fund	Road and Bridge Fund	Jail Fund
<u>Revenue From Local Taxes and Excess Fees</u>				
Sheriff:				
Taxes	\$ 826,750	\$ 826,750	\$	\$
Excess Fees - 1997	41,186	41,186		
County Clerk:				
Deed Transfer Tax	36,019	36,019		
Occupational Licenses	351	351		
Delinquent Taxes	4,011	4,011		
Excess Fees - 1997	61,640	61,640		
Tangible Personal Property Taxes:				
Other Counties	9,457	9,457		
County Clerk	77,041	77,041		
In Lieu of Taxes:				
City of Maysville - Inland Port	37,612	37,612		
Omitted Tangible Taxes	25,247	25,247		
Totals	<u>\$ 1,119,314</u>	<u>\$ 1,119,314</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Federal Receipts - State Treasurer</u>				
Disaster and Emergency Assistance				
Grants - Coordinator Salary	\$ 2,111	\$	\$	\$
1997 Flood Relief	8,711		8,711	
Totals	<u>\$ 10,822</u>	<u>\$ 0</u>	<u>\$ 8,711</u>	<u>\$ 0</u>
<u>Kentucky State Treasurer</u>				
Jail:				
Allotments	\$ 81,968	\$	\$	\$ 81,968
Medical Allotments	5,266			5,266
DUI Service Fees	4,446			4,446
Housing State Prisoners	182,680			182,680
County Road Aid	573,340		573,340	
Public Defender Allotment	32,672	32,672		
Truck License Distribution	151,651		151,651	
Recouped Public Defender Fees	2,114	2,114		

**MASON COUNTY**  
**SCHEDULE OF OPERATING REVENUE**  
 Fiscal Year Ended June 30, 1998  
 (Continued)

Local Government Economic Assistance Fund	Solid Waste Fund	Landfill Fund	Public Properties Corporation Fund
\$	\$	\$	\$
\$ 0	\$ 0	\$ 0	\$ 0
\$ 2,111	\$	\$	\$
\$ 2,111	\$ 0	\$ 0	\$ 0
\$	\$	\$	\$

MASON COUNTY  
SCHEDULE OF OPERATING REVENUE  
Fiscal Year Ended June 30, 1998  
(Continued)

	Totals Memorandum Only	General Fund	Road and Bridge Fund	Jail Fund
<u>Kentucky State Treasurer</u> (Continued)				
Courthouse Rental - AOC	\$ 51,560	\$ 51,560	\$	\$
Refunds:				
Legal Process Tax	145	145		
Drivers License	1,639		1,639	
Dog License	236	236		
State Reimbursement/Refund	22,226	22,226		
Severance Taxes:				
Coal	105,924			
Mineral	332,010			
Grants:				
Juvenile Education	74,789			74,789
ADF	5,100		5,100	
Disaster and Emergency Assistance - Coordinator Salary	760			
Miscellaneous	3,500	3,500		
Energy Recovery	3,842		3,842	
Totals	<u>\$ 1,635,868</u>	<u>\$ 112,453</u>	<u>\$ 735,572</u>	<u>\$ 349,149</u>
<u>Miscellaneous Revenue</u>				
Interest	\$ 111,960	\$ 32,189	\$ 13,585	\$ 7,343
Interest on Bonds	29,374			
Circuit Court Clerk:				
Court Cost Collections	13,681			13,681
Work Release	16,207			16,207
Housing Prisoners-				
Other Counties	126,454			126,454
Class D	292,061			292,061
Housing Juveniles	906,599			906,599
Jail Telephone Commission Refunds	35,768			35,768

MASON COUNTY  
SCHEDULE OF OPERATING REVENUE  
Fiscal Year Ended June 30, 1998  
(Continued)

Local Government Economic Assistance Fund	Solid Waste Fund	Landfill Fund	Public Properties Corporation Fund
\$	\$	\$	\$
105,924			
332,010			
760			
<u>\$ 438,694</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 11,570	\$ 276	\$ 46,885	\$ 112
			29,374

MASON COUNTY  
SCHEDULE OF OPERATING REVENUE  
Fiscal Year Ended June 30, 1998  
(Continued)

	Totals Memorandum Only	General Fund	Road and Bridge Fund	Jail Fund
<u>Miscellaneous Revenue</u> (Continued)				
Buffalo Trail Waterline Debt Service	\$ 10,448	\$	\$	\$
KY Off-Track Betting - Commission	18,173			
Dog Licenses	417	417		
House Rentals	1,040	1,040		
Solid Waste Permits	1,273			
Courthouse Rentals	7,196	7,196		
Cell Phone Franchise Tax	6,391	6,391		
Garbage Collection	1,347,148			
Fees:				
Cable Vision Franchise	8,966	8,966		
Animal Shelter	1,181	1,181		
Jail Bond Collection	2,680			2,680
Reimbursements	293,623	279,179	4,750	9,694
Recycling	177,277			
Livestock Removal	3,691			
Miscellaneous Items	68,927	5,003	18,030	3,497
Totals	<u>\$ 3,480,535</u>	<u>\$ 341,562</u>	<u>\$ 36,365</u>	<u>\$ 1,413,984</u>
Total Operating Revenue	<u>\$ 6,246,539</u>	<u>\$ 1,573,329</u>	<u>\$ 780,648</u>	<u>\$ 1,763,133</u>

MASON COUNTY  
SCHEDULE OF OPERATING REVENUE  
Fiscal Year Ended June 30, 1998  
(Continued)

Local Government Economic Assistance Fund	Solid Waste Fund	Landfill Fund	Public Properties Corporation Fund
\$ 10,448	\$	\$	\$
18,173			
	1,273		
		1,347,148	
3,691	177,277		
28,042	300	14,055	
\$ 71,924	\$ 179,126	\$ 1,408,088	\$ 29,486
\$ 512,729	\$ 179,126	\$ 1,408,088	\$ 29,486

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COMPARATIVE SCHEDULE OF  
FINAL BUDGET AND BUDGETED EXPENDITURES



MASON COUNTY  
COMPARATIVE SCHEDULE OF  
FINAL BUDGET AND BUDGETED EXPENDITURES

Fiscal Year Ended June 30, 1998

	<u>Final Budget</u>	<u>Budgeted Expenditures</u>	<u>Under (Over) Budget</u>
<u>GENERAL FUND</u>			
<u>General Government</u>			
Office of County Judge/Executive:			
Salaries-			
County Judge/Executive	\$ 49,740	\$ 49,740	\$
Administrative Assistant	20,000	20,000	
Other Salaries	7,549	7,549	
Office Materials and Supplies	4,589	4,589	
Computer Service	1,000	233	767
Copier Lease	3,500	3,435	65
Office of County Attorney:			
Salaries-			
County Attorney	25,500	25,500	
Assistant County Attorney	12,800	12,800	
Office Expense	5,500	5,500	
Miscellaneous	500		500
Office of County Clerk:			
Office Materials and Supplies	10,000	8,785	1,215
Printing and Binding	3,500	137	3,363
Recording Fees	4,000	3,654	346
Office of Sheriff:			
Office Expense	3,000	180	2,820
Surety Bond	1,600	1,588	12
Fiscal Court:			
Commissioners Salaries	27,454	27,454	
Office Materials and Supplies	1,750	1,658	92
Miscellaneous	10,800	10,800	
Travel	4,023	4,023	
Advertising	4,969	4,969	
Membership Dues	8,270	8,270	
Fiscal Court Clerk Salary	6,000	6,000	
Office of Property Valuation Administrator:			
Statutory Contribution	31,409	31,409	

MASON COUNTY  
 COMPARATIVE SCHEDULE OF  
 FINAL BUDGET AND BUDGETED EXPENDITURES  
 Fiscal Year Ended June 30, 1998  
 (Continued)

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	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>General Government (Continued)</u>			
Office of Board of Assessment Appeals:			
Per Diem	\$ 1,100	\$ 900	\$ 200
Office of County Treasurer:			
Salaries-			
County Treasurer	30,500	30,500	
County Treasurer Assistant	40,000	32,902	7,098
Surety Bond	2,400	2,259	141
Advertising	5,700	5,472	228
Computer Service	6,000	5,283	717
Office Materials and Supplies	7,000	6,536	464
County Law Library:			
Law Librarian Salary	1,200	1,200	
Elections:			
Per Diem-			
Election Commissioners	1,000	585	415
Election Officers	6,081	6,081	
Advertising	1,500	898	602
Polling Place Rentals	600	400	200
Printing	6,000		6,000
Voting Machine Repairs	4,500	4,080	420
Election Supplies	2,500	2,250	250
Planning and Zoning:			
Contribution	5,000	1,654	3,346
Courthouse:			
Salaries-			
Maintenance and Grounds	16,766	16,766	
Janitorial Services	8,842	8,842	
Contractual Services	10,787	10,787	
Postage	8,000	7,923	77
Xerox Maintenance and Supplies	5,770	5,770	
Custodial Supplies	5,387	5,387	
Renewals and Repairs	45,000	15,764	29,236

MASON COUNTY  
 COMPARATIVE SCHEDULE OF  
 FINAL BUDGET AND BUDGETED EXPENDITURES  
 Fiscal Year Ended June 30, 1998  
 (Continued)

Page 33

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>General Government (Continued)</u>			
Courthouse: (Continued)			
Telephones	\$ 16,000	\$ 11,588	\$ 4,412
Utilities	32,500	32,328	172
Office Machines	10,000	2,991	7,009
Building Maintenance Supplies	1,000	856	144
Maintenance and Repair Equipment	1,000	338	662
Courthouse Rental	6,000	6,000	
Miscellaneous	500	484	16
<u>Protection to Persons and Property</u>			
Emergency Dispatch Service:			
Communication Equipment	10,000		10,000
<u>General Health and Sanitation</u>			
Dog Control:			
Dog Tag Fees	625	239	386
<u>Social Services</u>			
Public Advocate Program:			
Salary	41,286	41,286	
Conflict of Interest	5,000	2,984	2,016
Per Capita	2,083	2,083	
<u>Bus Services</u>			
Student Transportation	25,000	13,609	11,391
<u>Debt Service</u>			
Lease:			
Interest	22,080	9,129	12,951

MASON COUNTY  
 COMPARATIVE SCHEDULE OF  
 FINAL BUDGET AND BUDGETED EXPENDITURES  
 Fiscal Year Ended June 30, 1998  
 (Continued)

Page 34

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>Capital Projects</u>			
Courthouse:			
Land Purchase	\$ 15,000	\$ 13,386	\$ 1,614
Construction	200,000	113,735	86,265
<u>Administration</u>			
General Services:			
State Auditing Services	17,097	17,097	
Area Development District	6,600	6,587	13
Insurance-			
Voting Machine	1,300	1,299	1
Building and Contents	8,000	2,961	5,039
Liability	25,000	21,379	3,621
Vehicle and Equipment	7,500	7,274	226
Machinery and Equipment	2,000	1,036	964
Recording and Court Costs	500	283	217
Fee Memorial	20,500	16,241	4,259
Reimbursements	2,250	2,201	49
Training	3,500	3,490	10
Miscellaneous	1,700	1,592	108
Contingent Appropriations:			
Reserve for Transfers	325,509		325,509
Fringe Benefits:			
County Contributions-			
Social Security	69,000	50,999	18,001
Retirement	80,991	80,991	
Health Insurance	109,000	98,478	10,522
Worker's Compensation	25,000	9,553	15,447
Unemployment Insurance	4,000	3,745	255
Total Operating Budget	\$ 1,566,607	\$ 986,754	\$ 579,853
(a) Lease - Principal	400,000	400,000	
Total General Fund	\$ 1,966,607	\$ 1,386,754	\$ 579,853

MASON COUNTY  
 COMPARATIVE SCHEDULE OF  
 FINAL BUDGET AND BUDGETED EXPENDITURES  
 Fiscal Year Ended June 30, 1998  
 (Continued)

Page 35

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>ROAD AND BRIDGE FUND</u>			
<u>Roads</u>			
Office of Road Supervisor/Engineer:			
Road Foreman Salary	\$ 30,400	\$ 30,400	\$
Office Expense	466	466	
Utilities	6,800	6,244	556
Road Maintenance:			
Road Workers Salaries	265,000	229,731	35,269
Contractual Services	1,000	769	231
Radio Maintenance	1,800	779	1,021
Custodial Supplies	1,000	835	165
Seeds and Chemicals	1,000	65	935
Garage Supplies	4,188	4,188	
General Construction Materials	113,238	113,238	
Machinery and Equipment	50,000	47,375	2,625
Motor Vehicle Parts	30,000	24,430	5,570
Road Materials	40,000	16,471	23,529
Road Signs	5,000	3,122	1,878
Tools	1,000	617	383
Tires and Tubes	7,500	7,299	201
Licenses	500	156	344
Medical	500	295	205
Conferences and Training	500		500
Travel	500		500
Contracted Maintenance	27,291	27,291	
Renewals and Repairs	2,011	647	1,364
Equipment and Vehicle Repairs	5,000	3,450	1,550
<u>Debt Service</u>			
Lease:			
Interest on Lease	1,000	133	867
Principal on Lease	10,000	7,930	2,070
<u>Capital Projects</u>			
Bridges:			
Contracted Construction	125,000	95,597	29,403
Road Infrastructure	174,000	30,000	144,000

MASON COUNTY  
 COMPARATIVE SCHEDULE OF  
 FINAL BUDGET AND BUDGETED EXPENDITURES  
 Fiscal Year Ended June 30, 1998  
 (Continued)

Page 36

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>ROAD AND BRIDGE FUND</u> (Continued)			
<u>Administration</u>			
General Services:			
Insurance-			
Building and Contents	\$ 1,000	\$ 189	\$ 811
Liability	9,000	8,797	203
Vehicles and Equipment	20,000	16,587	3,413
Reimbursements	500	56	444
Miscellaneous	1,000	370	630
Contingent Appropriations:			
Reserve for Budget Transfers	145,581		145,581
Fringe Benefits:			
County Contributions-			
Retirement	26,000	21,591	4,409
Social Security	22,500	18,281	4,219
Health Insurance	62,000	56,662	5,338
Workers 'Compensation	30,000	11,106	18,894
Payment to Other Government Agencies	3,007		3,007
Total Road and Bridge Fund	\$ 1,225,282	\$ 785,167	\$ 440,115

JAIL FUND

Protection to Persons and Property

Office of Jailer:			
Personnel Services-			
Salaries-			
Jailer	\$ 49,740	\$ 49,740	\$
Jail Personnel	361,459	361,459	
Maintenance and Repair -			
Vehicle	5,000	2,205	2,795
Building	6,000	4,356	1,644
Equipment	11,634	11,634	



MASON COUNTY  
 COMPARATIVE SCHEDULE OF  
 FINAL BUDGET AND BUDGETED EXPENDITURES  
 Fiscal Year Ended June 30, 1998  
 (Continued)

Page 37

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>JAIL FUND</u> (Continued)			
<u>Protection to Persons and Property</u> (Continued)			
Office of Jailer: (Continued)			
Operations-			
Contractual Medical Services	\$ 9,000	\$ 9,000	\$
Miscellaneous Contractual			
Services	10,000	9,411	589
Custodial Supplies	17,000	15,276	1,724
Food Preparation and Serving			
Supplies	5,750	5,144	606
Linens	3,500	2,361	1,139
Maintenance Supplies	2,500	2,280	220
Machinery and Equipment	26,404	26,404	
Office Supplies	6,089	6,089	
Personal Hygiene	3,250	3,083	167
Prisoner Uniforms	2,800	2,495	305
Staff Uniforms	3,500	2,071	1,429
Other Materials and Supplies	450	294	156
Electrical and Plumbing Repair	1,691	662	1,029
Routine Medical	20,000	19,025	975
Staff Travel	5,000	3,102	1,898
Telephone	5,500	5,406	94
Utilities	45,000	40,113	4,887
Food	73,000	71,012	1,988
Law Enforcement Supplies	4,765	4,765	
Building Construction	1,500	923	577
Miscellaneous	350	251	99
Juvenile Detention:			
Juvenile Personnel Salaries	217,742	217,742	
Contracts With Other Counties	2,500	600	1,900
Contractual Medical Services	3,000	3,000	
Miscellaneous Contractual Services	4,000	2,776	1,224
Maintenance Supplies	1,400	1,331	69
Custodial Supplies	6,000	5,003	997
Food Preparation and Serving			
Supplies	1,800	1,700	100
Food	22,931	22,931	
Lien	1,000	993	7

MASON COUNTY  
 COMPARATIVE SCHEDULE OF  
 FINAL BUDGET AND BUDGETED EXPENDITURES  
 Fiscal Year Ended June 30, 1998  
 (Continued)

Page 38

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>JAIL FUND (Continued)</u>			
<u>Protection to Persons and Property</u> <u>(Continued)</u>			
Juvenile Detention: (Continued)			
Law Enforcement Supplies	\$ 1,700	\$ 1,487	\$ 213
Machinery and Equipment	10,332	10,332	
Office Supplies	2,427	2,427	
Personal Hygiene	1,850	1,422	428
Prisoner Uniforms	2,322	2,322	
Staff Uniforms	1,250	747	503
Other Materials and Supplies	250	81	169
Electrical and Plumbing Repairs	2,121	965	1,156
Routine Medical	8,000	7,014	986
Utilities	15,000	14,122	878
Telephone	1,802	1,802	
Staff Travel	1,000	933	67
Maintenance and Repairs -			
Building	3,000	2,052	948
Equipment	5,000	3,731	1,269
Education Program	72,000	34,999	37,001
Building Construction	3,500	3,332	168
Miscellaneous	250	65	185
<u>Debt Service</u>			
Lease-			
Principal	685	685	
Interest	7,839	8	7,831
<u>Administration</u>			
General Services:			
Insurance-			
Building	3,500	3,451	49
Liability	8,000	7,970	30
Vehicles	3,500	3,315	185
Membership Dues	730	730	
Reimbursements	1,960	1,960	
Staff Training	3,000	1,912	1,088

MASON COUNTY  
COMPARATIVE SCHEDULE OF  
FINAL BUDGET AND BUDGETED EXPENDITURES  
Fiscal Year Ended June 30, 1998  
(Continued)

Page 39

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>JAIL FUND (Continued)</u>			
<u>Administration (Continued)</u>			
Contingent Appropriations:			
Reserve for Budget Transfers	\$ 4,025	\$	\$ 4,025
Fringe Benefits:			
County Contributions-			
Retirement	110,000	107,415	2,585
Social Security	45,000	43,846	1,154
Health Insurance	105,000	98,820	6,180
Workers Compensation	19,000	14,482	4,518
Total Operating Budget	\$ 1,385,298	\$ 1,287,064	\$ 98,234
Other Financing Uses:			
(b) Transfers to Public Properties			
Corporation Fund	165,599	165,599	
Total Jail Fund	\$ 1,550,897	\$ 1,452,663	\$ 98,234

LOCAL GOVERNMENT ECONOMIC  
ASSISTANCE FUND

General Government

Office of Sheriff:			
Law Enforcement	\$ 24,000	\$ 19,460	\$ 4,540
Sheriff Uniforms	1,200		1,200
Law Enforcement Equipment	24,850	24,808	42
Office of Coroner:			
Salaries-			
County Coroner	7,470	7,470	
Deputy Coroner	3,130	1,253	1,877
Office Supplies	500	127	373
Utilities	1,000	904	96
Dead Animal Removal	5,100	4,215	885
Travel	3,000	2,703	297
Miscellaneous	500	73	427

MASON COUNTY  
 COMPARATIVE SCHEDULE OF  
 FINAL BUDGET AND BUDGETED EXPENDITURES  
 Fiscal Year Ended June 30, 1998  
 (Continued)

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	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>LOCAL GOVERNMENTAL ECONOMIC ASSISTANCE FUND (Continued)</u>			
<u>General Government (Continued)</u>			
Economic Development:			
Contributions-			
Industrial Park - County Share	\$ 53,000	\$ 37,274	\$ 15,726
Tourism	6,000	4,564	1,436
<u>Protection to Persons and Property</u>			
County Fire Department:			
Contributions	13,500	10,500	3,000
Disaster and Emergency Services:			
Director Salary	6,715	6,715	
Materials and Supplies	750	636	114
Contractual Services	1,400	1,250	150
Utilities	1,950	1,931	19
Maintenance and Repairs	1,200	871	329
Ambulance Service:			
Machinery and Equipment	10,000	10,000	
Miscellaneous	20,000		20,000
Drug Enforcement:			
County Contribution - Matching Share	8,000	4,070	3,930
<u>General Health and Sanitation</u>			
Dog Control:			
Salaries-			
Dog Warden	18,529	18,529	
Assistant Dog Warden	6,080	6,080	
Animal Food and Supplies	4,000	1,987	2,013
Machinery and Supplies	1,000		1,000
Utilities	3,500	3,358	142

MASON COUNTY  
 COMPARATIVE SCHEDULE OF  
 FINAL BUDGET AND BUDGETED EXPENDITURES  
 Fiscal Year Ended June 30, 1998  
 (Continued)

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	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND (Continued)</u>			
<u>General Health and Sanitation (Continued)</u>			
Sanitary Landfill:			
Water System Contract	\$ 150,000	\$	\$ 150,000
Sewer System	25,000	22,500	2,500
Court Mandates:			
Autopsies and Attendant Services	1,000		1,000
Evaluation and Testing	5,000	4,579	421
Soil Conservation:			
Contribution	12,600	12,600	
<u>Social Services</u>			
Senior Citizens Program:			
R.S.V.P. Contribution	7,500	7,500	
Building Maintenance and Repairs	10,000	2,467	7,533
General Charity and Welfare:			
Pauper Burials	2,000	500	1,500
Social Worker - General Aid	10,000	1,990	8,010
<u>Recreation Culture</u>			
Parks:			
Recreation Equipment and Supplies	57,477	57,477	
Contribution	25,000	24,765	235
<u>Roads</u>			
Road Maintenance:			
General Construction Material	135,000	123,133	11,867
Petroleum Products	30,000	26,156	3,844

MASON COUNTY  
 COMPARATIVE SCHEDULE OF  
 FINAL BUDGET AND BUDGETED EXPENDITURES  
 Fiscal Year Ended June 30, 1998  
 (Continued)

Page 42

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>LOCAL GOVERNMENTAL ECONOMIC ASSISTANCE FUND (Continued)</u>			
<u>Airports</u>			
Airport Operations and Maintenance: Contribution	\$ 7,725	\$ 7,725	\$
<u>Debt Service</u>			
Lease:			
Principal	4,000	4,000	
Interest	4,237	4,237	
<u>Administration</u>			
Contingent Appropriations:			
Reserve for Budget Transfers	278,247		278,247
Fringe Benefits:			
County Contributions-			
Retirement	2,400	2,273	127
Social Security	3,200	2,748	452
Health Insurance	16,000	12,788	3,212
Workers Compensation	3,500	1,406	2,094
Total Local Governmental Economic Assistance Fund	\$ 1,016,260	\$ 487,622	\$ 528,638

SOLID WASTE FUND

General Health and Sanitation

Recycling:			
Salaries	\$ 68,000	\$ 65,161	\$ 2,839
Lease	3,500	3,225	275
Storage and Hauling	6,500	6,357	143
Advertising	2,000	1,458	542
Custodial Supplies	3,000	2,565	435
Materials and Supplies	10,000	7,995	2,005

MASON COUNTY  
 COMPARATIVE SCHEDULE OF  
 FINAL BUDGET AND BUDGETED EXPENDITURES  
 Fiscal Year Ended June 30, 1998  
 (Continued)

Page 43

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>SOLID WASTE FUND</u> (Continued)			
<u>General Health and Sanitation</u> (Continued)			
Recycling: (Continued)			
Other Materials and Supplies	\$ 500	\$ 11	\$ 489
Contractual Services	1,500	1,054	446
Building Construction	10,000		10,000
Miscellaneous	500	101	399
Machinery and Equipment	10,000	8,381	1,619
Machinery and Equipment Parts	15,000	6,742	8,258
Office Supplies	3,000	2,886	114
Petroleum Products	10,000	6,031	3,969
Tires And Tubes	3,500	3,442	58
Recycling Buy Back	83,000	79,247	3,753
Staff Travel	1,000	100	900
Other Travel	1,005	1,005	
Telephone	1,000	672	328
Utilities	4,000	3,701	299
Maintenance and Repairs-			
Vehicles	7,936	7,936	
Buildings	4,000	1,266	2,734
<u>Administration</u>			
General Services:			
Insurance - Liability, Vehicles, and Building	3,000	2,350	650
Contingent Appropriations:			
Reserve for Budget Transfers	30,276		30,276
Fringe Benefits:			
County Contributions-			
Retirement	6,000	5,637	363
Social Security	5,200	4,557	643
Employee Health Insurance	16,500	14,910	1,590
Workers Compensation	6,500	3,270	3,230
Total Solid Waste Fund	\$ 316,417	\$ 240,060	\$ 76,357

MASON COUNTY  
 COMPARATIVE SCHEDULE OF  
 FINAL BUDGET AND BUDGETED EXPENDITURES  
 Fiscal Year Ended June 30, 1998  
 (Continued)

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	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>LANDFILL FUND</u>			
<u>General Health and Sanitation</u>			
Sanitary Landfill:			
Salaries	\$ 210,000	\$ 165,440	\$ 44,560
Engineering Services	67,000	50,404	16,596
Garbage Disposal	22,000	18,220	3,780
Storage/Hauling	10,000	2,848	7,152
Contracted Construction - Water Line	25,000	17,765	7,235
Solid Waste Enforcement	2,500	1,660	840
Advertising	500	368	132
Contractual Services	2,500	2,305	195
Machinery and Equipment	75,000	51,034	23,966
Machinery and Vehicle Parts	100,000	79,352	20,648
Office Supplies	12,000	7,120	4,880
Petroleum Products	60,000	47,530	12,470
Tires and Tubes	20,000	7,431	12,569
Rentals	1,500	10	1,490
Custodial Supplies	810	810	
Materials and Supplies	40,000	27,157	12,843
Tools	500	217	283
Building Maintenance and Supplies	2,500	1,542	958
Miscellaneous Materials and Supplies	500	25	475
Licenses and Permits	500	346	154
Landfill Reimbursement	3,000	917	2,083
Staff Training	4,500	4,079	421
Telephone	1,200	752	448
Staff Travel	4,500	1,596	2,904
Utilities	3,500	3,354	146
Equipment Repair	92,923	91,423	1,500
Land Purchase	90,000	90,000	
Renewals and Repairs	1,500	334	1,166
Closure/Improvements	23,655	23,655	
Closure	150,000	11,656	138,344
Miscellaneous	500	135	365
<u>Debt Service</u>			
Lease Payments:			
Principal	18,884	4,928	13,956
Interest	100,000	84,028	15,972



MASON COUNTY  
 COMPARATIVE SCHEDULE OF  
 FINAL BUDGET AND BUDGETED EXPENDITURES  
 Fiscal Year Ended June 30, 1998  
 (Continued)

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	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>LANDFILL FUND (Continued)</u>			
<u>Capital Projects</u>			
Road Construction	\$ 5,000	\$ 613	\$ 4,387
Groundwater	12,000	1,846	10,154
Other Capital Projects	205,000	123,954	81,046
<u>Administration:</u>			
General Services:			
Insurance - Liability, Vehicles, and			
Building	13,000	12,200	800
Building Renovation	11,500	9,559	1,941
Contingent Appropriations:			
Reserve for Budget Transfers	727,145		727,145
Fringe Benefits:			
County Contributions-			
Retirement	18,300	14,178	4,122
Social Security	16,000	11,908	4,092
Employee Health Insurance	28,000	27,812	188
Workers Compensation	13,000	8,235	4,765
Total Operating Budget	\$ 2,195,917	\$ 1,008,746	\$ 1,187,171
Other Financing Uses:			
(a) Lease - Principal	81,116	81,116	
Total Landfill Fund	\$ 2,277,033	\$ 1,089,862	\$ 1,187,171
<u>FEDERAL GRANTS FUND</u>			
<u>Capital Projects</u>			
Maintenance and Repairs - Building	\$ 10,000	\$ 0	\$ 10,000
Total Operating Budget - All Funds	\$ 7,715,781	\$ 4,795,413	\$ 2,920,368
Other Financing Uses:			
(a) Lease - Principal	481,116	481,116	
(b) Transfers to Public Properties			
Corporation Fund	165,599	165,599	
TOTAL BUDGET - ALL FUNDS	\$ 8,362,496	\$ 5,442,128	\$ 2,920,368

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS





Edward B. Hatchett, Jr.  
Auditor of Public Accounts

Honorable James L. Gallenstein, County Judge/ Executive  
Members of the Mason County Fiscal Court

Report On Compliance And On Internal Control Over Financial Reporting Based On An  
Audit Of Financial Statements Performed In Accordance With Government Auditing Standards

We have audited the financial statements of Mason County, Kentucky, as of and for the year ended June 30, 1998, and have issued our report thereon dated April 19, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Mason County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Mason County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of management. However, this report, upon release by the Auditor of Public Accounts, is a matter of public record and its distribution is not limited.

Respectfully submitted,

Edward B. Hatchett, Jr.  
Auditor of Public Accounts

Audit fieldwork completed -  
April 19, 1999

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CERTIFICATION OF COMPLIANCE – LOCAL  
GOVERNMENT ECONOMIC ASSISTANCE PROGRAM

MASON COUNTY FISCAL COURT

Fiscal Year Ended June 30, 1998

Appendix A


**CERTIFICATON OF COMPLIANCE**

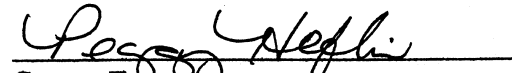
**LOCAL GOVERNMENT ECONOMIC ASSISTANCE PROGRAM**

**MASON COUNTY FISCAL COURT**

**Fiscal Year Ended June 30, 1998**

**The Mason County Fiscal Court hereby certifies that assistance received from the Local Government Economic Assistance Fund was expended for the purpose intended, as dictated by the applicable Kentucky Revised Statutes.**

  
Judge Executive

  
County Treasurer

